

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

HAROLD WOODS, ET AL.)	
)	
Plaintiff)	Case No. 04-40102
)	
v.)	Judge: F. Dennis Saylor, IV
)	
INTERNAL REVENUE SERVICE)	
)	
Defendants)	
)	

**MOTION BY THE UNITED STATES FOR EXTENSION
TO ANSWER OR OTHERWISE RESPOND**

The United States hereby requests the entry of an order enlarging, up to and including January 7, 2005, the time in which the United States shall be permitted to serve an answer, a motion, or such other response as may be permitted by the Federal Rules of Civil Procedure.

Mr. Bertoldo, counsel for the United States, last requested an extension to December 10, 2004, to receive a response to the United States' proposal that the plaintiff dismiss its complaint, with the understanding that the United States would bring suit to foreclose on the property at issue, so that jurisdictional defects that Mr. Bertoldo believes exist would be cured.

Since that motion, Mr. Bertoldo has again consulted with counsel for the plaintiff, Nathaniel Pitnof, and Mr. Pitnof stated that he would like to see a draft of the proposed foreclosure complaint prior to deciding whether to dismiss the complaint in the case at bar. On this December 15, 2004, Mr. Bertoldo sent a draft of the proposed complaint to Mr. Pitnof by telephone facsimile. Mr. Bertoldo is requesting this additional time to receive a response concerning his proposal that the plaintiff voluntarily dismiss its complaint with the understanding that the United States would then bring suit to foreclose on the property in dispute.

WHEREFORE, the United States prays that this Court enlarge the time period for the United States to serve an answer or other responsive pleading up to and including January 7, 2005.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant United States Attorney

/s/ Alejandro L. Bertoldo
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CERTIFICATE OF SERVICE

It is hereby certified that the attached *United States' Motion for Extension of Time to Answer or Otherwise Respond* has been filed electronically, with service to be made by the Court's electronic filing system. In addition, the undersigned counsel has caused a copy to be deposited in the United States mail, postage prepaid, this December 15, 2004, addressed as follows:

Nathaniel D. Pitnof
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/s/ Alejandro L. Bertoldo
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